



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9673]

RIN 1545-BK23

Longevity Annuity Contracts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction

SUMMARY: This document contains corrections to final regulations (TD 9673) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37633).

The final regulations are relating to the use of longevity annuity contracts in tax qualified defined contribution plans.

DATES: This correction is effective **INSERT DATE OF PUBLICATION OF THIS**

DOCUMENT IN THE FEDERAL REGISTER] and applicable beginning July 2, 2014.

FOR FURTHER INFORMATION CONTACT: Jamie Dvoretzky, at (202) 317-6799 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9673) that are the subject of this correction is under section 401(a) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9673) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9673), that are the subject of FR Doc. 2014-15524, are corrected as follows:

1. On page 37634, third column, in the preamble, first line from the top of the page, the language “premium payments will be taken into” is corrected to read “premium payments would be taken into”.
2. On page 37636, first column, in the footnotes, the seventh line from the bottom of the page, the language “411(a) of the Code). Section 205(e)(2) of the” is corrected to read “411(a)). Section 205(e)(2) of the”.
3. On page 37637, first column, in the preamble, under the paragraph heading “II. IRAs”, the first sentence is removed.

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